

Exhibit A

Proposed Order

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*
al.,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

This filing relates to the
Commonwealth and ERS.

**ORDER GRANTING FOUR HUNDRED SIXTY-THIRD OMNIBUS OBJECTION
(SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO AND THE
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE
COMMONWEALTH OF PUERTO RICO TO DUPLICATE LITIGATION CLAIMS**

Upon the *Four Hundred Sixty-Third Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Duplicate Litigation Claims* [ECF No. 20794] (the “Four Hundred Sixty-Third Omnibus Objection”)² of the Commonwealth of Puerto Rico (the

¹ The Debtors in the Title III cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations)

² Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Four Hundred Sixty-Third Omnibus Objection.

“Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS,” and together with the Commonwealth, the “Debtors”), dated May 13, 2022, for entry of an order disallowing in their entirety certain claims filed against the Debtors, as more fully set forth in the Four Hundred Sixty-Third Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Four Hundred Sixty-Third Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Four Hundred Sixty-Third Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and the claims identified in the column titled “Claims to be Disallowed” in Exhibit A to the Four Hundred Sixty-Third Omnibus Objection (collectively, the “Claims to Be Disallowed”) having been found to be duplicative of the Litigation Master Claims, as defined in the Four Hundred Sixty-Third Omnibus Objection; and the Court having determined that the relief sought in the Four Hundred Sixty-Third Omnibus Objection is in the best interest of the Debtors, their creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Four Hundred Sixty-Third Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Four Hundred Sixty-Third Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Claims to Be Disallowed are hereby disallowed in their entirety; and it is further

ORDERED that the Debtors’ right to object to the Litigation Master Claims is reserved; and it is further

ORDERED that Kroll is authorized and directed to designate the Claims to Be Disallowed as expunged on the official claims register in the Title III Cases; and it is further

ORDERED that this Order resolves Docket Entry No. 20794 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: _____

Honorable Judge Laura Taylor Swain
United States District Judge

EXHIBIT A

Schedule of Claims Subject to the Four Hundred Sixty-Third Omnibus Objection

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 1 | ALICEA CRUZ, ADA E URB. MONTE CASINO HEIGHTS CALLE RIO GUAMANI R 3 TOA ALTA, PR 00953 | 06/28/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 121790 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

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|---|--|---------------|--|----------|-----------------|--|---------------|--|---------|------------------|
| 2 | BARBOSA MARTINEZ, ILIA PO BOX 502 LAS MARIAS, PR 00670 | 09/05/19 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 170585-1 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Four Hundred Sixty-Third Omnibus Objection

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|---|--|---------------|--|----------|-----------------|---|---------------|--|---------|-------------------|
| 3 | CAPDEVILA LOPEZ, VIOLETA P.O BOX 1438 SABANA HOYOS, PR 00688 | 07/27/20 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 174348-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

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|---|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 4 | CINTRON CINTRON, ARNALDO LUIS PO BOX 1201 SALINAS, PR 00751 | 06/26/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 94127-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

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Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 5 | COLON LOZADA, EMILY HC 71 BOX 3150 NARANJITO, PR 00719-9713 | 06/07/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 78824 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

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Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|--|---------|-----------------|---|---------------|--|---------|-------------------|
| 6 CORA LUGO, LYDIA ESTHER AT-18 CALLE 42 LA HACIENDA GUAYAMA, PR 00784 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 138943 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

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Exhibit A - Page 12 of 38
Four Hundred Sixty-Three Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 7 COTTO RIVERA, IDALIA REPTO MONTELLANO G33 CALLE C CAYEY, PR 00736 | 06/05/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 48526-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 13 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|--|---------------|--|---------|-----------------|--|---------------|--|---------|------------------|
| 8 | CRUZ OLIVARES , LUIS PARCELAS FALU 499-B C/21 SAN JUAN, PR 00924-1273 | 06/27/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 107315 | \$33,769.54 | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 14 of 38
Four Hundred Sixty-Third Omnibus Objection

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CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 9 | DEL RIO GONZALEZ, SONIA HC 05 BOX 58697 HATILLO, PR 00659 | 07/06/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 157392 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 15 of 38
Four Hundred Sixty-Third Omnibus Objection

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CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 10 DELGADO ALICEA, DENISE E. PARCELAS NUEVAS PLAYITAS HC-03 BOX 12066 YABUCOA, PR 00767 | 06/05/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 46298-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
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Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 16 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 11 ESCUDERO ORTIZ, JUDITH 437 VILLAS DE HATO TEHAS BAYAMON, PR 00959 | 05/21/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 16070 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

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Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|------------------|
| 12 FELIX PENA, MARISOL HC 55 BOX 8817 CEIBA, PR 00735 | 05/07/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 10823-1 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMACHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 18 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|----------|-----------------|---|---------------|--|---------|-------------------|
| 13 | GARCIA PEREZ, JOSE A 10 CALLE JESUS T PINEIRO SAN SEBASTIAN, PR 00685-2228 | 10/20/20 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 178744-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 19 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|--|---------------|--|---------|------------------|
| 14 | GONZALEZ CHAEZ, ROSA #54 CALLE JULIA VAZQUEZ SAN LORENZO, PR 00754 | 04/06/20 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 177751 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|--|---------------|---|----------|-----------------|--|---------------|--|---------|------------------|
| 15 | HERNANDEZ, SONIA RIVERA P.O. BOX 9991 CIDRA, PR 00739 | 06/29/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 141910-1 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 21 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|------------------|
| 16 JULIA RIVERA, MIRTA URB. SANTA MARIA CALLE NAZARET #7835 PONCE, PR 00731 | 04/09/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 6899 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMACHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 22 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|---|---------|-----------------|--|---------------|--|---------|------------------|
| 17 LIMERY DONES, ABRAHAM CALLE LEILA U20 4TA SECCION LEVITTOWN, PR 00949 | 06/07/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 82733-1 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 23 of 38
Four Hundred Sixty-Three Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 18 | MATOS RIVERA, ANGEL LUIS HC -04-BOX 5879 BARRANQUITAS, PR 00794 | 05/01/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 9975-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 24 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 19 MELENDEZ RIVERA, IVETTE E-27 CALLE NEISY CAGUAS, PR 00725 | 05/21/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32686 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|---|---------------|---|---------|-----------------|
| 20 | MERCADO BANOS, JESUS M HC 1 BOX 6242 YAUCO, PR 00698 | 03/30/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 5381-1 | Undetermined* | MALDONADO COLÓN, ALFREDO A, ET ALS LCDO. GILBERTO RODRIGUEZ ZAYAS; HC 2 BOX 6519 GUAYANILLA, PR 00656 | 06/27/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 152372 | \$17,590,927.76 |

Reason: This claim is duplicative of Master Claim no. 152372, which was filed on behalf of all plaintiffs in the litigation captioned Alfredo Maldonado Rodriguez et al. v. Puerto Rico Department of Corrections & Rehabilitation, No. KAC96-1381 (the "Maldonado Rodriguez Master Claim"). The plaintiffs in the litigation contend they were owed unpaid salary increases provided for in, among other things, various Department of Corrections and Rehabilitation administrative orders. Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 26 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|--|---------|-----------------|--|---------------|--|---------|------------------|
| 21 | NATAL NIEVES, MAYRA IVELISSE CALLE 19 W-3 BAYAMON GARDENS BAYAMON, PR 00956 | 05/22/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 23675 | \$40,406.73 | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 27 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 22 | RAMIREZ LOZANO, EVELYN I-4 APARTAMENTO 1602 AVE. SAN PATRICIO GUAYNABO, PR 00968 | 05/29/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 23633 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 28 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 23 REYES ORTIZ, SONIA URB TURABO GARDENS 2DA SECC K 56 CALLE 28 CAGUAS, PR 00727-9401 | 05/25/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 33322 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Exhibit A - Page 29 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|---|---------|-----------------|---|---------------|--|---------|------------------|
| 24 RIVERA LOZADA, EVELYN COND QUINTANA EDIF B APTO 1102 SAN JUAN, PR 00917 | 07/02/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 165790 | \$21,277.27 | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMACHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|---|----------|-----------------|--|---------------|--|---------|------------------|
| 25 RIVERA MERCADO, BRUNILDA 113 BARCELONA COURT APT 201 SAN JUAN, PR 00907 | 07/06/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 159974-2 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|--|---------------|--|----------|-----------------|---|---------------|--|---------|------------------|
| 26 RODRIGUEZ ACOSTA, DELIA PO BOX 33 SAN GERMAN, PR 00683-0033 | 07/10/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 127747-1 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMACHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|--|---------------|---|----------|-----------------|---|---------------|---|---------|-----------------|
| 27 | RODRIGUEZ RODZ, EDWIN APT 653 PATILLAS PATILLAS, PR 00723 | 10/02/19 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 171205-1 | Undetermined* | MALDONADO COLÓN, ALFREDO A, ET ALS LCDO. GILBERTO RODRIGUEZ ZAYAS; HC 2 BOX 6519 GUAYANILLA, PR 00656 | 06/27/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 152372 | \$17,590,927.76 |

Reason: This claim is duplicative of Master Claim no. 152372, which was filed on behalf of all plaintiffs in the litigation captioned Alfredo Maldonado Rodriguez et al. v. Puerto Rico Department of Corrections & Rehabilitation, No. KAC96-1381 (the "Maldonado Rodriguez Master Claim"). The plaintiffs in the litigation contend they were owed unpaid salary increases provided for in, among other things, various Department of Corrections and Rehabilitation administrative orders. Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 33 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|--|---------|-----------------|--|---------------|--|---------|------------------|
| 28 ROSARIO RAMIREZ, JOHN F F8 CALLE 11 BELLOMONTE ESTATES GUAYNABO, PR 00969 | 05/24/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 44433 | \$171,233.22 | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|--|---------------|---|---------|-----------------|--|---------------|--|---------|------------------|
| 29 | ROSAS ROJAS, MARITZA RES CARMEN EDIF 14 APT 143 MAYAGUEZ, PR 00680 | 05/03/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 11379-2 | Undetermined* | MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 103072 | \$8,990,000.00* |
| | | | | | | MADLINE ACEVEDO CAMANCHO ET AL. (2818 PLAINTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 LCDA. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828 | 06/04/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 32044 | \$50,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 32044 and 103072, which were filed on behalf of all plaintiffs in the litigation captioned Madeline Acevedo Camacho et al. v. Puerto Rico Department of Family Affairs, No. 2016-05-1340 (the "Acevedo Camacho Master Claims"), by the attorney representing plaintiffs in that litigation. The Acevedo Camacho Master Claims are filed on behalf of the DOFA employees who alleged that DOFA illegally sequestered wages and pension payments as a result of the Office of Public Service Personnel's "General Memorandum No. 5-86." Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|--|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 30 | SANTIAGO FLORES, NAIDA J PO BOX 8017 MAYAGUEZ, PR 00681 | 05/02/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 11665-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 36 of 38
Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 31 | VARGAS GONZALEZ, CLARIBEL BO SITIOS 16 CALLE PEDRO MORALES GUAYANILLA, PR 00656 | 06/18/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 52640 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis.

Four Hundred Sixty-Third Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|----|---|---------------|---|---------|-----------------|---|---------------|--|---------|-------------------|
| 32 | VAZQUEZ REYES, KARIAM S URB. ALTAGRACIA CALLE RUISEÑOR IN-3 TOA BAJA, PR 00949 | 04/16/18 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 7401-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.

Exhibit A - Page 38 of 38
Four Hundred Sixty-Three Omnibus Objection

Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

| NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT | NAME | DATE FILED | CASE NUMBER / DEBTOR | CLAIM # | CLAIM AMOUNT |
|---|---------------|--|----------|-----------------|---|---------------|--|---------|-------------------|
| 33 VENDRELL MANTILLA , MARIA NITZA 90-B CALLE I ISABLEA, PR 00662 | 07/02/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 102013-1 | Undetermined* | FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009-0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828 | 06/29/18 | 17 BK 03566-LTS Employees Retirement System of the Government of the Commonwealth of Puerto Rico | 93199 | \$15,283,000.00* |
| | | | | | FRANCISCO BELTRAN ET ALL (4,493 PLAINTIFFS) COLLECTIVELY (THE BELTRAN CINTRON PLAINTIFF GROUP")... ATTN: IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902 | 03/05/21 | 17 BK 03283-LTS Commonwealth of Puerto Rico | 179140 | \$105,000,000.00* |

Reason: This claim is duplicative of Master Claim nos. 179140 and 93199, which were filed on behalf of all plaintiffs in the litigation captioned Francisco Beltrán Cintrón et al. v. Puerto Rico Department of Family Affairs, No. KAC2009-0809 (the “Beltrán Cintrón Master Claims”), by the attorney representing plaintiffs in that litigation. The plaintiffs in the litigation are former Department of Family Affairs (“DOFA”) employees who alleged that DOFA withheld wages and pension payments as a result of the Office of Public Service Personnel’s “General Memorandum No. 5-86.” Claimant is a plaintiff in that litigation, and his/her claim asserts the above-referenced litigation and/or liabilities associated with this litigation as its basis. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors’ reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.